

1210 - New York Metro ROU

From: Broom, Kay B.
To: 1110 - Boston ROU; 1210 - New York Metro ROU; 1310 - Philadelphia ROU; 1610 - Buffalo ROU; 1710 - Pittsburgh ROU; 1810 - Cincinnati ROU; 2110 - Winston-Salem ROU; 2310 - S. Florida ROU; 2610 - Dallas ROU; 2910 - Richmond ROU; 5110 - N. California ROU; 5410 - S. California ROU; 5610 - Seattle ROU; 5810 - Houston ROU; 6210 - Chicago ROU; 6310 - Minneapolis ROU; 6610 - Denver ROU; 6710 - Detroit ROU; 6910 - St. Louis ROU; 2210 - Atlanta ROU
Subject: PM Exclusivity
Date: Thursday, September 14, 1995 9:13AM
Priority: High

9/14/95

In case you did not receive a copy of this Command Center Bulletin, I am resending.

Kay Broom

<<File Attachment: CMDSTA.DOC>><<File Attachment: P31A-B.DOC>><<File Attachment: C-PPDP.DOC>><<File Attachment: AU22BD1A.XLS>>

| | Sales | | Retail |
|------|-------|------|--------|
| 1221 | | 1222 | |
| 1222 | | 1223 | |
| 1223 | | 1226 | |
| 1224 | | 1229 | |
| 1225 | | ROM | |
| 1226 | | PC | SC |
| 1229 | | MC | PA |
| 1240 | | | |
| 1244 | | RSM | RBM |

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MERCHANDISING COMMAND CENTER

CONFIDENTIAL

MERCHANDISING STATUS 8/28/95 COMMUNICATION #97

TO: AVP's, RSM's, AE's KAM's and Internal Management

FROM: Trade Marketing Department

NESA - Mike Buckler (ext. 1625)

SSA - John Boehm (Temporary ext. 1625)

WSA - Rich Pettorini (ext. 1052)

MWSA - Bill Duffy (ext. 5776)

RE: RJR RESPONSE TO PM EXCLUSIVITY - Prominent Position Display Agreement

In order to respond to the competitive threats of PM's Exclusivity program in pack outlets, we are pleased to announce the Prominent Position Display Agreement. This Agreement is to be utilized in conjunction with the RJR Retail Partners Base Contract as a defensive response to the PM new Exclusivity program. When PM Exclusivity is encountered, the Prominent Position Display Agreement basically sets up a two company merchandising scenario.

The Prominent Position Display Agreement should only be utilized if the Category Management approach (i.e., RJR standard contract payments plus industry merchandising dollars are better than PM exclusivity alone) does not convince the retailer to refuse PM Exclusivity. The PPD permits a "meet but not beat" competition approach to determine the RDA and Co-Marketing dollars we need to offer to maintain our retail merchandising. We can offer whatever is required in the individual situation so long as the amount of the RJR payment does not exceed the amount of PM's exclusivity offer to the retailer. Each case will require a financial evaluation to determine the appropriate RJR rate, with final rates requiring AVP approval prior to contacting the account. It is important from a legal and financial perspective that we stay within this guideline. We can maintain this flexible, meeting competition approach only as long as PM's standard payments exceed our standard contract payments.

As there is no standard method of responding to competition, each retail situation requires a separate analysis. When PM Exclusivity presentations are made, it is critical that you immediately contact the Trade Marketing representative assigned to your Sales Area with the PM Exclusive Information Sheet (Exhibit A). This will provide us with a common knowledge base in order to perform a quick, yet thorough analysis.

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Remember, RDA's are only one element of support that RJR brings to the table. When responding to an account or chain that is considering a PM exclusive agreement, it is important that the account fully understands their potential loss of RJR marketing elements that keep them competitive with their competition. Full Price and Savings work plan promotions, Co-Marketing, GAP and Savings pricing, and in applicable cases, Forsyth accruals all add value to the account's customer base. Those customers may shop elsewhere to get these deals.

Exhibit B is an example of the RJR marketing package an average C-Store receives. Use of this package response as a template may assist in combating this PM threat.

We have provided the following pages in order that you may have a thorough understanding of the Prominent Position Display Agreement. Please share this information with appropriate RJR personnel as dictated by PM activity in your marketplace. **Under no circumstances should this document be copied for the retail trade.** It is fully intended for RJR internal use only, with the exception of the actual contract.

Please feel free to contact us for further clarification of this new program. The S.I.S. designation for the Prominent Position Display Agreement is:

| <u>Type</u> | <u>Plan</u> | <u>Rate</u> |
|-------------|-------------|-------------|
| PROM POS DP | MC | Variable |

MLB:8/28/95
c:cmdsta.doc
Attachments

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PM Exclusive Information Sheet

EXHIBIT A

RJR Contact: _____
Chain Name: _____
of Stores: _____
Priority (A,B,C,D) _____
Chain Contact/Title _____

Outlet Type: _____
Industry Vol.: _____
RJR Vol.: _____
RJR Private Label Yes No

Current Merchandising Scenario

| | | | | |
|-----|--------------------------|--------------|-------------|-------|
| RJR | Merchandising | \$ _____ Mo. | RJR Share = | _____ |
| | Co-Mktg. (Match: Y or N) | \$ _____ Mo. | | |
| | # of FP Displays | \$ _____ Mo. | Facings = | _____ |
| | # of Savings Displays | \$ _____ Mo. | Facings = | _____ |

| | | | | |
|----|-----------------------|--------------|------------|-------|
| PM | Merchandising | \$ _____ Mo. | PM Share = | _____ |
| | Flex | \$ _____ Mo. | | |
| | # of FP Displays | _____ | Facings = | _____ |
| | # of Savings Displays | _____ | Facings = | _____ |

| | | | | |
|-----------|--------------------------------|--------------|-------------------|-------|
| BAT | Merchandising | \$ _____ Mo. | BAT Share = | _____ |
| | Level (Silver, Gold, Platinum) | _____ | | |
| Lorillard | Merchandising | \$ _____ Mo. | Lorillard Share = | _____ |

PM Exclusive (Proposed)

Merchandising \$ _____ Mo.
Flex \$ _____ Mo.

Comments:

FP displays/facings = _____ # Savings displays facings = _____

Chain Issues

| | | | |
|-----|----|----|----------------------------|
| Yes | or | No | # of displays |
| Yes | or | No | RDA's |
| Yes | or | No | Promotional Dollars (Flex) |
| | | | Other (Explain) _____ |

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RJR Rebuttal & Recommended Action Plan

(Over, if necessary)

PM Exclusive - RJR Response

- PM continues to penetrate retail outlets with new Exclusivity offer.
- Program appears to be in "Test" mode within certain geographics.
- New Exclusivity RDA's and Flex do not seem to follow any geographic pattern (NESA is exception).
 - Atlanta -- Golden Pantry (85 stores) - PM Private Label (Bronson), PM overdeveloped SOM - 61%.
RJR underdeveloped SOM - 25%. Co-Existence RDA's do not line up favorably.
 - Philadelphia -- Two small C-store chains and select Delaware Cigarette Outlets - PM stated that if program is successful, National rollout of December '95 is probable.
 - L.A. -- Mobil Power Buyers group presented PM Exclusivity at old rate structure.
- PM is utilizing major chains success stories as retail proof sources.
 - Wal-Mart -- Claiming that retailers will be at a competitive price disadvantage since Wal-Mart has new Exclusive Flex rate (H.E.Butt).
 - WaWa and Quik Trip -- Using leadership position of these two chains to strengthen pitch to other convenience store retailers (Golden Pantry).

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PM EXCLUSIVITY - NEW CONTRACT (7/1/95)

| <u>Chain Name</u> | <u>RJR SOM</u> | <u>PM SOM</u> | <u>Major Chain Issues</u> | <u>Private Label Ownership/Development</u> |
|--------------------------|-----------------------|----------------------|--|---|
| *WaWa | Underdeveloped | Overdeveloped | Promotional \$ Counter consolidation | RJR - Highly Developed (Jacks) |
| *Quik Trip | Underdeveloped | Overdeveloped | RDA's Promotional \$ | PM - Highly Developed (Bronson) |
| *Store 24 | Underdeveloped | Overdeveloped | Counter consolidation (Lost \$141K from RDA's to go to PM-Exclusive | RJR - Developed (Legend) |
| Christy's | Underdeveloped | Overdeveloped | NSS Counter consolidation RDA's | RJR - Low Development (Courier) |
| H.E.Butt | Underdeveloped | Overdeveloped | Promotional \$ Heavy Wal-Mart influence does not embrace Cat. Mgmt. | PM - Highly Developed (Best Buy) |
| Tedeschi's | Underdeveloped | Overdeveloped | Counter consolidation RDA's | BAT Distributor Brand ⁽¹⁾ |

***Signed PM Exclusive Agreement**

**⁽¹⁾ RJR and Garber Gros. to jointly present Forsyth
brand "Monaco".**

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PM Exclusive - RJR Response

- RJR response dictates high level of urgency.
- Although Category Management position is first response, it may prove inadequate in holding RJR in-store position without additional support.
- RJR will be required to "add value" to standard contracts in certain circumstances.
- "Adding Value" can take on several different forms depending on the specific issues that are most important to the chain.
 - Program Flexibility - # of facings, # of footprints, signage
 - RDA Enhancement
 - Co-Marketing Base \$ Enhancement
 - Leverage special fixture expertise - cost share alternatives
- If RJR must add RDA's above standard rates, RJR's dominance should be favorable versus other competitors.
- RJR Dominance may be improved by:
 - 1) Increasing RJR facings/footprints/signage
 - 2) Minimizing competitive presence

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PM Exclusive - RJR Response

- Two major alternatives are available to counter PM Exclusivity if additional RDA's become necessary.
 - I. Co-Existence - PM Level 2 and RJR Base Program
 - II. Co-Existence - less PM
- RJR's liability may increase in certain scenarios based on a number of different factors.
 - RJR Share/Volume development versus PM and BAT.
 - Retailer's relative interest in consolidating the number of footprints.
 - Competitors application of their individual programs (grid jumping, etc.).
 - Retailers interest/dependence on dedicated promotional funds.
- If RJR's liability does increase, RJR should take appropriate measures to guarantee the optimum outcome.

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PM Exclusive - RJR Response

I. Co-Existence - PM Level 2 and RJR Base Program

- Address PM tactic for tactic. SS and NSS display locations must be at parity.
- BAT and Lorillard are offering fixed payment levels.
- RJR incurs addition liability to stop Exclusivity, not BAT or Lorillard.
- RJR purchases all remaining facings/footprints/signage available under PM Retail Masters Level 2.
- Enforcement will fall on PM under Retail Masters.
- RJR to frame out position via Special Contract Addendum (Escape clause a must).
- Advantage to RJR:
 - GPC is not displayed.
 - PM continues compliance policing (Black Hat).
 - RJR's facings requirements are not further compressed from BAT or Lorillard facings.
 - RJR benefits from incremental dollars via limiting competitive displays/signage.
 - Ties into RJR Category Management approach (70-85% of consumer base covered).

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PM Exclusive - RJR Response

II. Co-Existence - Less PM

- May play out depending on chain's attitude toward PM.
- Less feasible if chain is highly interested in display consolidation.
- RJR must command stronger retail position due to the following factors:
 - PM facings requirements are eliminated since PM is no longer present.
 - BAT or Lorillard contract liabilities do not increase.
 - RJR bears the incremental cost (less BAT or Lorillard program values) of fighting PM Exclusivity.
 - RJR dominance should coincide with RJR investment.
- RJR to frame out position via Special Contract Addendum (Escape clause a must).
- Advantages to RJR:
 - Facings parameters defined by Retail Masters are eliminated (allowing RJR displays to grow in size and footprints).
 - Interested retailers may disqualify PM.
 - RJR benefits from incremental dollars via increased presence.
 - Competitive parameters are fully defined to disallow competitive presence gains at RJR's expense.

*Both scenarios must allow for renegotiation of RJR rates if display scenario changes from mutually agreed upon set.

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PM Exclusive - RJR Response

- Requires AVP approval.
- Used only as a Defensive response.
- Special Contract Addendum requirements:
 - Escape clause if display scenario changes (leaves open door for full Category Management approach).
 - RJR's right to terminate agreement (standard in all RJR agreements).
 - Strict definition of RJR retail presence to include:
 - RJR footprints and position
 - Total Industry footprints and respective positions.
 - RJR # of facings (separate for FP, Savings).
 - Competitive facings:
 - Necessary only in "Co-Existence less PM" scenario
 - Based on RJR dollars versus BAT or Lorillard (not SOM)
 - Defined by price tier to insure RJR dominance
 - Signage defined by company.
 - Temporary display verbiage that prohibits extended promotional periods and placements (that exceed period defined by contract).
 - Retailer must understand that RJR will not continue "Added Value" if retail conditions are not fully met.
- Co-Marketing Enhancement:
 - Variable rate approach added to current Base rate.
 - Utilize only if identified as Major Chain Issue.
 - Implement only as "meeting competition".

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Meeting Competition Parameters

- Category Management Approach must be utilized prior to "Meeting Competition".
- "Prominent Position Display Agreement" may only be offered in a defensive "Meeting Competition" posture against PM Exclusivity with AVP approval.
- "Prominent Position Display Agreement" and "RJR Retail Partners Base Contract" are the only retail leave-behinds.
- Philip Morris' high non-compliance rates should be factored into the decision. PM pitches high RDA's, but does not actually pay 100% to the retailer.
- RJR cannot exceed PM's Exclusivity payment. A combination of trade payments can exceed PM Exclusivity, but in most cases should remain at parity. Trade payments exceeding PM Exclusive will only be used as a last resort.
- If PM tells retailer the program is PM Exclusive or nothing, retailer should be advised to contact PM's Legal department in New York as this is an illegal practice.
- If retailer chooses an "RJR + BAT" scenario, RJR's retail presence must be reflective of the added value (\$) brought to the table. Parity with BAT is unacceptable if RJR is significantly outdistancing BAT's payment (RJR % of presence = RJR % of trade \$).

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Meeting Competition Parameters

- Retailers with Low RJR Share of Market

- If retailer chooses RJR + PM:

First Priority: RJR (Base program + Prominent Position Agreement) + PM Level 2 = PM Exclusive

Second Priority: RJR (Base program + Prominent Position Agreement) + PM Level 2 > PM Exclusive

(Second Priority cannot exceed 120% of PM Exclusive \$ and may only be utilized as a last resort.)

- If retailer chooses RJR + BAT:

Only Priority: RJR (Base program + Prominent Position Agreement) + BAT ≤ PM Exclusive

(In order for this scenario to play out, retailer must have high level of interest in disqualification of PM. RJR Presence must increase.)

- Retailer with Medium/High RJR Share of Market

- If retailer chooses RJR + PM:

First Priority: RJR (standard Base program) + PM Level 2 > PM Exclusive

Second Priority: RJR (Base Program + Prominent Position Agreement) + PM Level 2 > PM Exclusive

(Second Priority cannot exceed 120% of PM Exclusive \$ and may only be utilized as last resort.)

- If retailer chooses RJR + BAT:

Only Priority: RJR (Base program + Prominent Position Agreement) + BAT ≤ PM Exclusive

(Same tactics as Low RJR SOM calls.)

- Co-Marketing Base \$ Enhancement Feature

- Utilize only if dedicated Promotional Funds are major chain issue.

- Does not disrupt current RJR/Retailer Match dynamics.

- In RJR + PM scenario:

RJR Co-Marketing (standard rate + Base \$ enhancement) + PM Flex (standard rate) ≤ PM Exclusive Flex

- In RJR + BAT scenario:

RJR Co-Marketing (standard rate + Base \$ enhancement) < PM Exclusive Flex

May increase Co-Marketing value to a reasonable level.

- RJR will not match PM's Exclusive Flex rates.

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**R. J. REYNOLDS TOBACCO COMPANY
PROMINENT POSITION DISPLAY AGREEMENT**

GENERAL REQUIREMENTS:

Retailer must participate in and meet all requirements of the RJR Pack Outlet Retail Partners Base Contract Program and elect to participate in permanent cigarette display and advertising agreements with no more than two cigarette manufacturers.

ADDITIONAL REQUIREMENTS

Retailer agrees to maintain the following Permanent and Temporary Merchandising Presence Elements and their respective positions within the store:

Full Price Category Displays

| Company | # of Facings | # of Footprints | Self-Service or Non-Self-Service | Position Ranking |
|-----------|--------------|-----------------|----------------------------------|------------------|
| RJR | | | | |
| PM | | | | |
| BAT | | | | |
| Lorillard | | | | |
| Other | | | | |
| TOTAL | | | N/A | N/A |

Savings Category Displays

| Company | # of Facings | # of Footprints | Self-Service or Non-Self-Service | Position Ranking |
|-----------|--------------|-----------------|----------------------------------|------------------|
| RJR | | | | |
| PM | | | | |
| BAT | | | | |
| Lorillard | | | | |
| Other | | | | |
| TOTAL | | | N/A | N/A |

Permanent Advertising

| Company | # of Signage Elements | Position Ranking |
|-----------|-----------------------|------------------|
| RJR | | |
| PM | | |
| BAT | | |
| Lorillard | | |
| Other | | |
| TOTAL | | N/A |

Temporary Displays

The General Requirements for this Agreement do not prohibit manufacturer displays placed for the purpose of temporarily promoting cigarettes. For purposes of this Agreement, however, a display with a promotional period or placement that exceeds ____ days will be considered a permanent display.

- Changes in agreed location, size, capacity or effectiveness of RJR displays/advertising will result in termination of this agreement.
- RJR reserves the right to modify or terminate this agreement after notice to the Retailer. In the event of failure of performance by the Retailer, this contract may be terminated by RJR forthwith and without notice.

PAYMENT

RJR will pay qualifying Retailer \$_____ per month for performance of all RJR requirements under this agreement in Self-Service locations. RJR will pay qualifying Retailer \$_____ per month for performance of all RJR requirements under this agreement in Non-Self-Service locations. Contracted amounts are in addition to previously contracted RJR Pack Outlet Retail Partners Base Contract Program(s).

R. J. Reynolds Tobacco Company will make payments by check as soon as practicable after the end of each calendar quarter. Payments will be made for stores rendering full performance during a quarter, and on a pro rata basis for stores rendering performance for less than one full quarter, but more than one calendar month. Retailer will not deduct amounts due under contract from invoices due RJR.

**R. J. REYNOLDS TOBACCO COMPANY
PROMINENT POSITION DISPLAY AGREEMENT**

Request for Taxpayer Identification Number and Certification

R. J. Reynolds Tobacco Company must backup withhold tax at the rate of 31% from payee if the payee fails to provide R. J. Reynolds Tobacco Company with sufficient correct information to issue a Form 1099 to such payee for any calendar year. With an individual proprietorship, this information is the person's individual name and either his/her social security number (S.S. No.) or the employer identification number (EIN) for the proprietorship. In addition to the payee's individual name, the payee may also provide the business name for the sole proprietorship, provided the individual name is listed before the business name. (Sole proprietors may not furnish only the business name.) With respect to corporations, partnerships, estates, trusts, and similar entities, the necessary information is the entity's name and employer identification number (EIN) as it appears on IRS Form 575 (Assignment of Employer Identification Number).

Type of Organization: Corporation ☐ Sole Proprietor ☐ Partnership, Estate, Trust, etc. ☐

Is this a corporation exempt from backup withholding? Yes ☐ No ☐

Please use the appropriate line to fill in the name and Taxpayer Identification Number:

Corporation Name _____ EIN _____
or
Sole Proprietor's Name _____ S.S. No. _____
Sole Proprietor's Business Name _____ EIN _____
or
Partnership, Estate, Trust, etc. _____ EIN _____

Address (Number, street, and apt. or suite number) _____

Address (City, state, and ZIP code) _____

Certification:

Under penalties of perjury, I certify that:

- The number shown above is my correct taxpayer identification number (or I am waiting for a number to be issued to me) and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.

Certification Instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because of underreporting interest on your tax return.

Store Name (Please Print) _____ RJR Account No. _____
Street Address _____ RJR Territory No. _____
City/State _____ Zip Code _____
Call Classification _____ Branch (If Chain) _____

| Type | # Stores | Monthly Payment | Total Quarterly Dollar Amount |
|-------------|----------|-----------------|-------------------------------|
| PROM POS DP | _____ | _____ | \$ _____ |
| _____ | _____ | _____ | \$ _____ |
| _____ | _____ | _____ | \$ _____ |
| TOTAL | | | _____ |

Date Contract Signed _____ Retailer's Signature _____

Title: _____

Contract Effective Date _____ R. J. REYNOLDS TOBACCO COMPANY

By: _____

| FUNCTION | CONTRACT TYPE | PLAN | UNITS | RATE | EFFECTIVE MO/YR |
|----------|---------------|------|-------|------|-----------------|
| A=ADD | | | | | |
| E=END | | | | | |
| D=DELETE | | | | | |
| C=CHANGE | | | | | |

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EXAMPLE - DO NOT COPY

PARTNERS MARKETING PLAN

EXHIBIT B

**Total Category Partner
175 CPW 44 RJR (25% SOM)**

MERCHANDISING

Base Plan

FOOTPRINTS

**2 - FP
1 - Savings**

BRANDS

**1-Camel/1-Winston
Doral**

**\$MONTHLY
\$170**

**\$ ANNUAL
\$2,040**

| PROMOTION (Offensive) Camel (2 SKU's) Winston Doral (2 SKU's) | J | F | M | A | M | J | J | A | S | O | N | D | |
|--|--------|--------|---------|--------|--------|--------|--------|---------|----------|--------|--------|--------|----------------|
| | | B3G3F | | | B3G2F | | | | Coll. Pk | B3GP | | | \$360 |
| | | | B2G1F | | | | B3GP | | | | | | \$0 |
| | | | | | | | | | | | | | \$200 |
| | | | | | | | | | | | | | \$560 |
| Co-MARKETING | | | | | | | | | | | | | |
| Offensive | | | 40 B3GP | | | | | 40 B2GP | | | | | \$240 |
| Defensive | \$120 | | | \$120 | | | \$120 | | | | \$120 | | \$480 |
| PRICING | | | | | | | | | | | | | |
| (Gap Defensive) 1 wk 60% of RJR Vol. @ 2.50/ctn | \$65 | \$65 | \$65 | \$65 | \$65 | \$65 | \$65 | \$65 | \$65 | \$65 | \$65 | \$65 | \$780 |
| (Savings) 2 wk 15% of RJR Vol. @ 2.00/ctn | \$26 | \$26 | \$26 | \$26 | \$26 | \$26 | \$26 | \$26 | \$26 | \$26 | \$26 | \$26 | \$312 |
| FORSYTH ACCRUAL | | | | | | | | | | | | | |
| 20% RJR Vol. @.80/ctn | \$30 | \$30 | \$30 | \$30 | \$30 | \$30 | \$30 | \$30 | \$30 | \$30 | \$30 | \$30 | \$360 |
| S.O.C. (\$.25) | \$9.50 | \$9.50 | \$9.50 | \$9.50 | \$9.50 | \$9.50 | \$9.50 | \$9.50 | \$9.50 | \$9.50 | \$9.50 | \$9.50 | \$114 |
| FIXTURING/ADDED VALUE | | | | | | | | | | | | | \$0 |
| | | | | | | | | | | | | | |
| TOTAL MARKETING PLAN PACKAGE | | | | | | | | | | | | | \$4,886 |

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EXAMPLE

PARTNERS MARKETING PLAN

EXHIBIT B

MERCHANDISING
Base Plan

FOOTPRINTSBRANDS

Partner
____ CPW ____ RJR (____ % SOM)

\$MONTHLY\$ ANNUAL

| <u>PROMOTION</u> | J | F | M | A | M | J | J | A | S | O | N | D | |
|--|---|---|---|---|---|---|---|---|---|---|---|---|------------------------------|
| (Offensive) Camel (2 SKU's) Winston Doral (2 SKU's) | | | | | | | | | | | | | |
| <u>Co-MARKETING</u> | | | | | | | | | | | | | |
| Offensive Defensive | | | | | | | | | | | | | |
| <u>PRICING</u> | | | | | | | | | | | | | |
| (Gap Defensive) 1 wk 60% of RJR Vol. @ 2.50/ctn | | | | | | | | | | | | | |
| (Savings) 2 wk 15% of RJR Vol. @ 2.00/ctn | | | | | | | | | | | | | |
| <u>FORSYTH ACCRUAL</u> | | | | | | | | | | | | | |
| 20% RJR Vol. @ .80/ctn S.O.C. (\$.25) | | | | | | | | | | | | | |
| <u>FIXTURING/ADDED VALUE</u> | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | TOTAL MARKETING PLAN PACKAGE |

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